

Panaji, 31st March, 1997 (Chaitra 10, 1919)

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SERIES I No. 52

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 32

GOVERNMENT OF GOA

Department of Law and Judiciary

Legal Affairs Division

Notification

7/10/97-LA

The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1997 (Goa Act 8 of 1997), which has been passed by the Legislative Assembly of Goa on 31-3-1997 and assented to by the Governor of Goa on 3-3-1997, is hereby published for the general information of the public.

P. V. Kadnekar, Joint Secretary (Law).

Panaji, 31st March, 1997.

Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1997

(Goa Act, No. 8 of 1997) [31-3-1997]

AN
ACT

further to amend the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974.

Be it enacted by the Legislative Assembly of Goa in the Forty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1997.

(2) It shall come into force with effect from the 1st day of April, 1997.

2. *Amendment of Schedule.*—For the Schedule appended to the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act 7 of 1974), the following Schedule shall be substituted, namely:—

"SCHEDULE

(See section 14)

(1) The composition fee referred to in section 14 shall be calculated for the entire unexpired period of the currency of the permit or for a period of the currency of the permit or for a period of one month, whichever is less, at the rate—

(a) in the case of motor vehicles carrying or adapted to carry more than six persons excluding driver, plying for hire or reward and used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

(i) Vehicles permitted to ply as stage carriages—Rupees two per seat per year per kilometre of the total daily kilometres permitted or at the option of the operator, Rupees thirty per seat per month.

Explanation.—Where stage carriage is permitted to carry standing passengers, one third of the fee per seat referred to in clause (i) shall also be payable in respect of each of the standing passengers aforesaid as if seating accommodation had been provided for them.

(ii) Vehicles permitted to ply as contract carriages—Fifty rupees per seat per month.

(iii) Vehicles in respect of which permits have been issued under section 88 (9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)—Seventy rupees per seat per month.

(iv) Vehicles in respect of which permits have been issued under section 88(9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), registered in a State other than the State of Goa and plying in the State of Goa— Rupees one hundred per seat per month.

(b) In the case of goods carriages of which the gross vehicle weight—

- (i) does not exceed 1000 kgs.— Rupees forty five per month.
- (ii) exceeds 1000 kgs. but does not exceed 2000 kgs. — Rupees eighty per month.
- (iii) exceeds 2000 kgs. but does not exceed 4000 kgs. — Rupees ninety per month.
- (iv) exceeds 4000 kgs. but does not exceed 7000 kgs. — Rupees ninety five per month.
- (v) exceeds 7000 kgs. but does not exceed 9500 kgs. — Rupees one hundred per month.
- (vi) exceeds 9500 kgs. but does not exceed 12000 kgs. — Rupees one hundred ten per month.
- (vii) exceeds 12000 kgs. but does not exceed 15000 kgs.— Rupees one hundred twenty five per month.
- (viii) exceeds 15000 kgs.— Rupees one hundred thirty five per month.

(2) An application for the grant or renewal of permission to pay the composition fee mentioned above, shall be made not less than fifteen days before the commencement of the period for which the tax is intended to be compounded, provided that the Tax Officer may, in any case, for reasons to be recorded by him in writing, permit the application to be made not later than fifteen days from such commencement; and the application shall be accompanied by a receipt evidencing the payment into a Government treasury of the composition fee."

Secretariat Annexe,
Panaji,
Dated: 31-3-1997.

B. S. SUBBANNA
Secretary to the Government of Goa
Law Department (Legal Affairs)

Notification

7/9/97-LA

The Goa Motor Vehicles Tax (Amendment) Act, 1997 (Goa Act 7 of 1997), which has been passed by the Legislative Assembly of Goa on 31-3-1997 and assented to by the Governor of Goa on 31-3-1997, is hereby published for the general information of the public.

P. V. Kadnekar, Joint Secretary (Law).
Panaji, 31st March, 1997.

The Goa Motor Vehicles Tax (Amendment)
Act, 1997

(Goa Act, No. 7 of 1997)

AN

ACT

further to amend the Goa, Daman and Diu Motor Vehicles, Tax Act, 1974.

Be it enacted by the Legislative Assembly of Goa in the Forty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 1997.

(2) It shall come into force with effect from the 1st day of April, 1997.

2. *Amendment of section 2.*— In section 2 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as the 'principal Act'), after clause (8), the following clause shall be inserted, namely:—

"(8a) "transport vehicles" means public service vehicle, a goods carriage, an educational institution bus or a private service vehicle;"

3. *Amendment of section 3.* — In section 3 of the principal Act, in sub-section (1),—

(i) for the expression "on every motor vehicle used or kept for use in the Union territory at such rates not exceeding the rates specified in the Schedule to this Act", the following expression shall be substituted, namely:—

"on every transport vehicle used or kept for use in the State at such rates not exceeding the rates specified in the Schedule Part 'A' to this Act, and on every motor vehicle other than transport vehicle used or kept for use in the State at such rates not exceeding the rates specified in the Schedule Part 'B' to this Act";

(ii) the third proviso shall be omitted.

4. *Amendment of section 4.*— In section 4 of the principal Act,—

(i) for sub-section (4), the following shall be substituted, namely:—

"(4) Notwithstanding anything contained in the preceeding sub-sections, the tax levied under Schedule Part 'B' under sub-section (1) of section 3 shall be paid in advance in a lumpsum by the registered owner or persons having possession or control of the vehicle and the tax so paid shall be the one time tax of the vehicle unless the vehicle is altered during such period, or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a different tax is payable:

Provided that in respect of vehicles registered prior to the first day of April, 1997, of which taxes were being paid annually, the tax specified in Part 'B' of the Schedule shall be paid on or before the last working day of June, 1997.";

(ii) sub-section (5) shall be omitted.

5. *Amendment of section 5.* — In section 5 of the principal Act, in sub-section (5), for the expression "under the third proviso to sub-section (1) of section 3", the following shall be substituted, namely:—

"under Schedule Part 'B' of sub-section (1) of section 3".

6. *Amendment of section 9.*— In section 9 of the principal Act, in sub-section (3), for the expression "in Part 'C' of the Schedule except those registered owners who have already paid such tax during the period from first April, 1993 to thirty-first March, 1995, the refund shall be at the rate as specified in Part 'D' of the Schedule and in case of registered owners who have already paid such tax prior to first April, 1993, the refund shall be at the rate as specified in Part 'E' of the Schedule", the following expression

shall be substituted, namely:—

“in Part ‘C’ of the Schedule except those registered owners who have already paid such tax during the period from first April, 1995, to thirty-first March, 1997, the refund shall be at the rate as specified in Part ‘D’ of the Schedule and in case of registered owners who have already paid such tax during the period from April, 1993, to thirty-first March, 1995, the refund shall be at the rates specified in Part ‘E’ of the Schedule and in case of registered owners who have paid such tax prior to first day of April, 1993, the refund shall be at the rate specified in Part ‘F’ of the Schedule.”

7. *Amendment of section 12.*— In section 12 of the principal Act, the following proviso shall be inserted, namely:—

“Provided that if the tax in respect of any motor vehicle has not been paid as specified in the proviso to sub-section (4) of section 4, the registered owner or the person having possession or control of the motor vehicle shall be liable to pay penalty to the extent of 1% of the tax payable for each defaulting month or part thereof.”

8. *Amendment of Schedule.*— For the Schedule appended to the principal Act, the following Schedule shall be substituted, namely:—

“SCHEDULE”

PART ‘A’

SCHEDULE OF TAXATION

(Section 3)

Class of Motor Vehicles	Maximum Annual Rate of tax is Rs.
A. Motor Vehicles fitted solely with pneumatic tyres:—	
I. Motor cycles and tricycles:	
(including motor scooters and cycles with attachment for propelling the same by mechanical power:—	
Motor cycles used for hire.	150.00
II. Goods vehicles carrying mineral ore:	
For every 100 Kgs. of registered laden weight or part thereof:—	
(i) driven on fuel other than diesel:	30.00
(ii) driven on diesel:	40.00
III. Goods vehicles:	
For every 100 Kgs. of registered laden weight or part thereof:	
(i) driven on fuel other than diesel:	25.00
(ii) driven on diesel:	30.00
IV. Taxis and Auto Rickshaws:	
Taxis —	
(a) Upto 3 seaters	300.00
(b) Upto 4 seaters	350.00
(c) Upto 5 seaters	400.00
For every additional seat upto a maximum of 7 seats:	30.00
Auto Rickshaws —	
Auto Rickshaws upto 2 seats used for hire:	110.00
For every additional seat:	45.00

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
V. Passenger vehicles:	
(a) Upto 18 seats	900.00
(b) For every additional seat over 18 seats:	50.00
(c) For every passenger (other than seated passenger) which the vehicle is permitted to carry	50.00
<i>Explanation</i> — In items IV and V above, the seating capacity is to be determined exclusive of the driver's seat.	
VI. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule:	
(a) Upto 750 Kgs. weight unladen	550.00
(b) Over 750 Kgs. upto 900 Kgs. weight unladen.	600.00
(c) Over 900 Kgs. upto 1200 Kgs. weight unladen.	700.00
(d) Over 1200 Kgs. weight unladen upto 2500 Kgs.	800.00
(e) Over 2500 Kgs. upto 5000 kgs. weight unladen.	900.00
(f) Every 1000 Kgs. or part thereof excess of 5000Kgs.	150.00
VII. Additional tax payable in respect of motor vehicles used for drawing trailers.	
(a) For each trailer when it is used for the carriage of goods	At the rates specified in Clause III in respect of motor vehicles used for carriage of goods or material.
(b) For each trailer when used for the carriage of passengers	At the rates specified in Clause V in respect of motor vehicles plying for hire and used for the carriage of passengers.
B. Motor vehicles other than those fitted with pneumatic tyres	
The rates shown in Clause A plus 50 per centum.	
C. Dealers in, or manufacturers of motor vehicles:	
(a) General licence in respect of each vehicle	200.00

PART 'B'
SCHEDULE OF TAXATION
(SECTION 3)

Item No.	Class of Vehicles	Motor cycles/Motor Scooters/Auto-Rickshaws		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 750 Kgs. weight unladen	Motor vehicles over 750 Kgs. upto 900 Kgs. weight unladen	Motor vehicles over 900 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. upto 5000 Kgs. weight unladen	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power								
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. At the time of registration of New Vehicle											
		120.00	1500.00	95.00	8700.00	4500.00	5000.00	7000.00	8000.00	9000.00	1200.00
B. If the vehicle is already registered and its age from the month of Registration is—											
1.	Not more than 2 years	115.00	1410.00	90.00	8352.00	4320.00	4800.00	6720.00	7680.00	8640.00	1152.00
2.	More than 2 years but not more than 3 years	110.00	1320.00	85.00	8004.00	4140.00	4600.00	6440.00	7360.00	8280.00	1104.00
3.	More than 3 years but not more than 4 years	105.00	1230.00	80.00	7656.00	3960.00	4400.00	6160.00	7040.00	7920.00	1056.00
4.	More than 4 years but not more than 5 years	100.00	1140.00	75.00	7308.00	3780.00	4200.00	5880.00	6720.00	7560.00	1008.00
5.	More than 5 years but not more than 6 years	95.00	1050.00	70.00	6960.00	3600.00	4000.00	5600.00	6400.00	7200.00	960.00
6.	More than 6 years but not more than 7 years	90.00	960.00	65.00	6612.00	3420.00	3800.00	5320.00	6080.00	6840.00	912.00
7.	More than 7 years but not more than 8 years	85.00	870.00	60.00	6264.00	3240.00	3600.00	5040.00	5760.00	6480.00	864.00
8.	More than 8 years but not more than 9 years	80.00	780.00	55.00	5916.00	3060.00	3400.00	4760.00	5440.00	6120.00	816.00
9.	More than 9 years but not more than 10 years	75.00	690.00	50.00	5568.00	2880.00	3200.00	4480.00	5120.00	5760.00	768.00
10.	More than 10 years but not more than 11 years	70.00	600.00	45.00	5220.00	2700.00	3000.00	4200.00	4800.00	5400.00	720.00
11.	More than 11 years but not more than 12 years	60.00	510.00	40.00	4785.00	2475.00	2750.00	3850.00	4400.00	4950.00	660.00
12.	More than 12 years but not more than 13 years	50.00	420.00	35.00	4350.00	2250.00	2500.00	3500.00	4000.00	4500.00	600.00
13.	More than 13 years but not more than 14 years	40.00	330.00	30.00	3915.00	2025.00	2250.00	3150.00	3600.00	4050.00	540.00
14.	More than 14 years but not more than 15 years	30.00	240.00	25.00	3480.00	1800.00	2000.00	2800.00	3200.00	3600.00	480.00
15.	More than 15 years but not more than 16 years				3045.00	1575.00	1750.00	2450.00	2800.00	3150.00	420.00
16.	More than 16 years but not more than 17 years				2610.00	1350.00	1500.00	2100.00	2400.00	2700.00	360.00
17.	More than 17 years but not more than 18 years				2175.00	1125.00	1250.00	1750.00	2000.00	2250.00	300.00
18.	More than 18 years but not more than 19 years				1740.00	900.00	1000.00	1400.00	1600.00	1800.00	240.00
19.	More than 19 years but not more than 20 years				1305.00	675.00	750.00	1050.00	1200.00	1350.00	180.00
20.	More than 20 years				870.00	450.00	500.00	700.00	800.00	900.00	120.00

PART 'C'
SCALE OF REFUND
(SECTION 9)

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters/Auto- Rickshaws		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 750 Kgs. weight unladen	Motor vehicles over 750 Kgs. upto 900 Kgs. weight unladen	Motor vehicles over 900 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. weight unladen upto 2500 Kgs.	Motor vehicles over 2500 Kgs. weight unladen upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power								
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Within a year	115.00	1410.00	90.00	8352.00	4320.00	4800.00	6720.00	7680.00	8640.00	1152.00
2.	After 1 year but within 2 years	110.00	1320.00	85.00	8004.00	4140.00	4600.00	6440.00	7360.00	8280.00	1104.00
3.	After 2 years but within 3 years	105.00	1230.00	80.00	7656.00	3960.00	4400.00	6160.00	7040.00	7920.00	1056.00
4.	After 3 years but within 4 years	100.00	1140.00	75.00	7308.00	3780.00	4200.00	5880.00	6720.00	7500.00	1008.00
5.	After 4 years but within 5 years	95.00	1050.00	70.00	6960.00	3600.00	4000.00	5600.00	6400.00	7200.00	960.00
6.	After 5 years but within 6 years	90.00	960.00	65.00	6612.00	3420.00	3800.00	5320.00	6080.00	6840.00	912.00
7.	After 6 years but within 7 years	85.00	870.00	60.00	6264.00	3240.00	3600.00	5040.00	5760.00	6480.00	864.00
8.	After 7 years but within 8 years	80.00	780.00	55.00	5916.00	3060.00	3400.00	4760.00	5440.00	6120.00	816.00
9.	After 8 years but within 9 years	75.00	690.00	50.00	5568.00	2880.00	3200.00	4480.00	5120.00	5760.00	768.00
10.	After 9 years but within 10 years	70.00	600.00	45.00	5220.00	2700.00	3000.00	4200.00	4800.00	5400.00	720.00
11.	After 10 years but within 11 years	60.00	510.00	40.00	4785.00	2475.00	2750.00	3850.00	4400.00	4950.00	660.00
12.	After 11 years but within 12 years	50.00	420.00	35.00	4350.00	2250.00	2500.00	3500.00	4000.00	4500.00	600.00
13.	After 12 years but within 13 years	40.00	330.00	30.00	3915.00	2025.00	2250.00	3150.00	3600.00	4050.00	540.00
14.	After 13 years but within 14 years	30.00	240.00	25.00	3480.00	1800.00	2000.00	2800.00	3200.00	3600.00	480.00
15.	After 14 years but within 15 years	Nil	150.00	Nil	3045.00	1575.00	1750.00	2450.00	2800.00	3150.00	420.00
16.	After 15 years but within 16 years				2610.00	1350.00	1500.00	2100.00	2400.00	2700.00	360.00
17.	After 16 years but within 17 years				2175.00	1125.00	1250.00	1750.00	2000.00	2250.00	300.00
18.	After 17 years but within 18 years				1740.00	900.00	1000.00	1400.00	1600.00	1800.00	240.00
19.	After 18 years but within 19 years				1305.00	675.00	750.00	1050.00	1200.00	1350.00	180.00
20.	After 19 years but within 20 years				870.00	450.00	500.00	700.00	800.00	900.00	120.00

If, after registration, cancellation of registration or removal of vehicles to any other state or Union Territory on account of transfer of ownership or change of address of vehicles takes place.

PART 'D'
SCALE OF REFUND
(Section 9)

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof		Private vehicles with seating capacity of above 7 upto 18 seats		Motor vehicles upto 850 Kgs. weight unladen		Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen		Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen		Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.		Every 1000 Kgs. or part thereof in excess of 5000 Kgs.	
		upto half horse power	more than half horse power														
1	2	3	4	5	6	7	8	9	10	11							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Within a year	105.00	719.00	84.00	5734.00	2787.00	2986.00	3584.00	4380.00	796.00							
2.	After 1 year but within 2 years	101.00	698.00	81.00	5644.00	2744.00	2940.00	3528.00	4312.00	784.00							
3.	After 2 years but within 3 years	97.00	675.00	78.00	5545.00	2696.00	2888.00	3466.00	4236.00	770.00							
4.	After 3 years but within 4 years	93.00	649.00	74.00	5435.00	2642.00	2830.00	3397.00	4152.00	755.00							
5.	After 4 years but within 5 years	88.00	621.00	71.00	5313.00	2583.00	2767.00	3321.00	4059.00	738.00							
6.	After 5 years but within 6 years	83.00	589.00	66.00	5177.00	2517.00	2697.00	3236.00	3955.00	719.00							
7.	After 6 years but within 7 years	77.00	554.00	62.00	5027.00	2444.00	2618.00	3142.00	3840.00	698.00							
8.	After 7 years but within 8 years	71.00	515.00	57.00	4860.00	2362.00	2531.00	3038.00	3712.00	675.00							
9.	After 8 years but within 9 years	63.00	471.00	51.00	4675.00	2272.00	2435.00	2922.00	3571.00	649.00							
10.	After 9 years but within 10 years	55.00	423.00	45.00	4469.00	2172.00	2327.00	2793.00	3414.00	621.00							
11.	After 10 years but within 11 years	47.00	370.00	37.00	4240.00	2061.00	2208.00	2650.00	3239.00	589.00							
12.	After 11 years but within 12 years	37.00	310.00	29.00	3987.00	1938.00	2076.00	2492.00	3045.00	554.00							
13.	After 12 years but within 13 years	26.00	244.00	21.00	3705.00	1801.00	1930.00	2316.00	2830.00	515.00							
14.	After 13 years but within 14 years	14.00	171.00	11.00	3393.00	1649.00	1767.00	2121.00	2592.00	471.00							
15.	After 14 years but within 15 years	Nil	90.00	Nil	3046.00	1481.00	1586.00	1904.00	2327.00	423.00							
16.	After 15 years but within 16 years	—	—	—	2661.00	1294.00	1386.00	1663.00	2033.00	370.00							
17.	After 16 years but within 17 years	—	—	—	2234.00	1086.00	1163.00	1396.00	1706.00	310.00							
18.	After 17 years but within 18 years	—	—	—	1759.00	855.00	916.00	1100.00	1344.00	244.00							
19.	After 18 years but within 19 years	—	—	—	1233.00	599.00	642.00	771.00	942.00	171.00							
20.	After 19 years but within 20 years	—	—	—	649.00	315.00	338.00	405.00	495.00	90.00							

If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.

PART 'E'
SCALES OF REFUND
(Section 9)

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs.		Private vehicles with seating capacity of above 7 upto 18 seats		Motor vehicles upto 850 Kgs. weight unladen		Motor vehicles over 850 upto 1200 Kgs. weight unladen		Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen		Motor vehicles over 2500 Kgs. weight upto 5000 Kgs. unladen		Every 1000 Kgs. or part thereof in excess of 5000 Kgs.	
		upto half horse power	more than half horse power	weight or part thereof													
1	2	3	4	5	6	7	8	9	10	11							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Within a year	105.00	647.00	84.00	5734.00	2389.00	2787.00	3384.00	3982.00	796.00							
2.	After 1 year but within 2 years	101.00	628.00	81.00	5644.00	2352.00	2744.00	3332.00	3920.00	784.00							
3.	After 2 years but within 3 years	97.00	607.00	78.00	5545.00	2310.00	2696.00	3273.00	3851.00	770.00							
4.	After 3 years but within 4 years	93.00	584.00	74.00	5435.00	2265.00	2642.00	3208.00	3774.00	755.00							
5.	After 4 years but within 5 years	88.00	559.00	71.00	5313.00	2214.00	2583.00	3136.00	3690.00	738.00							
6.	After 5 years but within 6 years	83.00	530.00	66.00	5177.00	2157.00	2517.00	3056.00	3595.00	719.00							
7.	After 6 years but within 7 years	77.00	498.00	62.00	5027.00	2095.00	2444.00	2967.00	3491.00	698.00							
8.	After 7 years but within 8 years	71.00	463.00	57.00	4860.00	2025.00	2362.00	2869.00	3375.00	675.00							
9.	After 8 years but within 9 years	63.00	424.00	51.00	4675.00	1948.00	2272.00	2759.00	3246.00	649.00							
10.	After 9 years but within 10 years	55.00	381.00	45.00	4469.00	1862.00	2172.00	2638.00	3103.00	621.00							
11.	After 10 years but within 11 years	47.00	333.00	37.00	4240.00	1767.00	2061.00	2503.00	2945.00	589.00							
12.	After 11 years but within 12 years	37.00	279.00	29.00	3987.00	1661.00	1938.00	2353.00	2769.00	554.00							
13.	After 12 years but within 13 years	26.00	220.00	21.00	3705.00	1544.00	1801.00	2187.00	2573.00	515.00							
14.	After 13 years but within 14 years	14.00	154.00	11.00	3393.00	1414.00	1649.00	2003.00	2356.00	471.00							
15.	After 14 years but within 15 years	Nil	81.00	Nil	3046.00	1269.00	1481.00	1798.00	2115.00	423.00							
16.	After 15 years but within 16 years	—	—	—	2661.00	1109.00	1294.00	1571.00	1848.00	370.00							
17.	After 16 years but within 17 years	—	—	—	2234.00	931.00	1086.00	1319.00	1551.00	310.00							
18.	After 17 years but within 18 years	—	—	—	1759.00	733.00	855.00	1039.00	1222.00	244.00							
19.	After 18 years but within 19 years	—	—	—	1233.00	514.00	599.00	728.00	856.00	171.00							
20.	After 19 years but within 20 years	—	—	—	649.00	270.00	315.00	383.00	450.00	90.00							

If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.

PART 'F'
SCALES OF REFUND
(Section 9)

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.										
1.	Within a year	105.00	419.00	84.00	4704.00	1568.00	1960.00	2744.00	3136.00	470.00
2.	After 1 year but within 2 years	101.00	405.00	81.00	4621.00	1540.00	1925.00	2696.00	3081.00	462.00
3.	After 2 years but within 3 years	97.00	390.00	78.00	4529.00	1510.00	1887.00	2642.00	3020.00	453.00
4.	After 3 years but within 4 years	93.00	372.00	74.00	4428.00	1476.00	1845.00	2583.00	2952.00	443.00
5.	After 4 years but within 5 years	88.00	353.00	71.00	4315.00	1438.00	1798.00	2517.00	2876.00	431.00
6.	After 5 years but within 6 years	83.00	332.00	66.00	4189.00	1396.00	1745.00	2444.00	2793.00	419.00
7.	After 6 years but within 7 years	77.00	309.00	62.00	4050.00	1350.00	1687.00	2362.00	2700.00	405.00
8.	After 7 years but within 8 years	71.00	283.00	57.00	3895.00	1298.00	1623.00	2272.00	2597.00	390.00
9.	After 8 years but within 9 years	63.00	254.00	51.00	3724.00	1241.00	1552.00	2172.00	2483.00	372.00
10.	After 9 years but within 10 years	55.00	223.00	45.00	3534.00	1178.00	1472.00	2061.00	2356.00	353.00
11.	After 10 years but within 11 years	47.00	186.00	37.00	3322.00	1107.00	1384.00	1938.00	2215.00	332.00
12.	After 11 years but within 12 years	37.00	147.00	29.00	3088.00	1029.00	1287.00	1801.00	2058.00	309.00
13.	After 12 years but within 13 years	26.00	103.00	21.00	2827.00	942.00	1178.00	1649.00	1885.00	283.00
14.	After 13 years but within 14 years	14.00	54.00	11.00	2538.00	846.00	1058.00	1481.00	1692.00	254.00
15.	After 14 years but within 15 years	Nil	Nil	Nil	2218.00	739.00	924.00	1294.00	1478.00	222.00
16.	After 15 years but within 16 years	—	—	—	1861.00	620.00	776.00	1086.00	1241.00	186.00
17.	After 16 years but within 17 years	—	—	—	1466.00	489.00	611.00	855.00	977.00	147.00
18.	After 17 years but within 18 years	—	—	—	1028.00	343.00	428.00	599.00	685.00	103.00
19.	After 18 years but within 19 years	—	—	—	541.00	180.00	225.00	315.00	360.00	54.00
20.	After 19 years but within 20 years	—	—	—	—	—	—	—	—	—

Secretariat Annexe,
Panaji.
Dated: 31-3-1997.B. S. SUBBANNA
Secretary to the Government of Goa
Law Department (Legal Affairs)

Notification

7/7/97-LA

The Goa Excise Duty (Amendment) Act, 1997 (Goa Act 9 of 1997), which has been passed by the Legislative Assembly of Goa on 31-3-1997 and assented to by the Government of Goa on 31-3-1997, is hereby published for the general information of the public.

P. V. Kadnekar, Joint Secretary (Law).

Panaji, 31st March, 1997.

the Goa Excise Duty (Amendment) Act, 1997
(Goa Act No. 9 of 1997) [31-3-1997]

AN

ACT

further to amend the Goa Excise Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Forty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Goa Excise Duty (Amendment) Act, 1997.

(2) It shall come into force with effect from the 1st day of April, 1997.

2. *Amendment of section 5.*— In section 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), for sub-section (2), the following shall be substituted, namely:—

“(2) No. licence or permit under this Act shall be granted or no licence shall be transferred from one licensed premises to another or from one licensee to another person or no label shall be recorded/renewed except on payment of fees at such rates as may be fixed by the Government, from time to time, by notification published in the Official Gazette:

Provided that if any person seeks transfer of licence in his name and subsequently intends, to transfer the same to some other licensed premises under the provisions of the Act and rules made thereunder or vice-versa, the transfer fees will be applicable in such case as one transaction only.”

Secretariat Annexe,
Panaji.
Dated: 31-3-1997.

B. S. SUBBANNA
Secretary to the Government of Goa
Law Department (Legal Affairs)